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JUL 06 2006**Amendments to the Specification:**

Please replace the paragraph on page 8, lines 25-29 with the following amended paragraph:

With reference to FIGURES 1 and 5B, the exercise apparatus 10 may further include a head rest assembly 116 comprising a head support frame 120, a pair of hand grips 130 extending from said head support frame 120 and a head rest cushion 134. There is also provided interconnecting means 140 pivotally connected to the seat assembly support tube 86 at a first end 142 thereof and pivotally connected to the head support frame 120 at a second end 146 thereof.